

**County of Placer, California**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2007  
(amounts expressed in thousands)**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
<b>Operating Revenues</b>				
Insurance charges	\$ -	\$ -	\$ 10,705	\$ 10,705
Automotive mileage	8,895	-	-	8,895
Telecommunication fees	4,646	-	-	4,646
Special district fees	4,034	6,067	-	10,101
Materials and supplies	247	-	-	247
Data processing maintenance service	1,647	-	-	1,647
Printing services	1,834	-	-	1,834
Mailing services	239	-	-	239
Miscellaneous	108	-	-	108
Total operating revenues	<u>21,650</u>	<u>6,067</u>	<u>10,705</u>	<u>38,422</u>
<b>Operating Expenses</b>				
Salaries and employee benefits	6,271	3,792	1,037	11,100
Service and supplies	12,628	1,562	4,753	18,943
Depreciation	1,917	185	-	2,102
Judgments and damages	-	-	6,576	6,576
Total operating expenses	<u>20,816</u>	<u>5,539</u>	<u>12,366</u>	<u>38,721</u>
Operating income (loss)	<u>834</u>	<u>528</u>	<u>(1,661)</u>	<u>(299)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Investment earnings	588	28	2,204	2,820
Change in estimate - self insurance liability	-	-	154	154
Loss on disposal of capital assets	(120)	-	-	(120)
Intergovernmental	96	-	-	96
Total nonoperating revenues (expenses)	<u>564</u>	<u>28</u>	<u>2,358</u>	<u>2,950</u>
Income (loss) before capital contributions and transfers	<u>1,398</u>	<u>556</u>	<u>697</u>	<u>2,651</u>
Capital contributions	97	-	-	97
Transfers in	560	-	976	1,536
Transfers out	(598)	(95)	(178)	(871)
Change in net assets	<u>1,457</u>	<u>461</u>	<u>1,495</u>	<u>3,413</u>
Total net assets, beginning of year	<u>19,886</u>	<u>1,656</u>	<u>14,723</u>	<u>36,265</u>
Total net assets, end of year	<u>\$ 21,343</u>	<u>\$ 2,117</u>	<u>\$ 16,218</u>	<u>\$ 39,678</u>